

**COUNTY OF EL DORADO**  
**SINGLE AUDIT REPORT**  
**JUNE 30, 2015**

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**COUNTY OF EL DORADO**

Single Audit Report  
For the Year Ended June 30, 2015

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado (County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 24, 2016. Other auditors audited the financial statements of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority, component units of the County, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Supervisors of  
the County of El Dorado

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California  
March 24, 2016



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

**Report on Compliance for Each Major Federal Program**

We have audited the County of El Dorado's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority which expended \$858,949 in federal expenditures. The federal expenditures expended by these entities are not included in the attached Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these entities because these component units engaged other auditors to perform separate audits in accordance with OMB Circular A-133.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

To the Board of Supervisors of  
the County of El Dorado

### **Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



To the Board of Supervisors of  
the County of El Dorado

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2015, and have issued our report thereon dated March 24, 2016, which contained an unmodified opinion on those financial statements. Our report includes a reference to other auditors. Our audit, described below, did not include the operations of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority because these component units engaged other auditors to perform separate audits in accordance with OMB Circular A-133. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

### **Supplementary Statements**

The Statements of the California Governor's Office of Emergency Services and the Board of State and Community Correction Grants have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Roseville, California  
March 24, 2016

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# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
<u>Direct Programs:</u>			
ARRA - Recovery Act of 2009: Wildland Fire Management	10.688	AG-9A63-P-14-5092	\$ 1,220
Lake Tahoe Erosion Control Grant Program	10.690	09-DG-11051900-018	68,945
Lake Tahoe Erosion Control Grant Program	10.690	10-DG-11051900-027	148,996
Lake Tahoe Erosion Control Grant Program	10.690	11-DG-11051900-031	256,250
Lake Tahoe Erosion Control Grant Program	10.690	13-DG-11051900-029	46,206
Subtotal CFDA 10.690			<u>520,397</u>
Subtotal Direct Programs - U.S. Department of Agriculture			<u>521,617</u>
<u>Passed through California Health &amp; Human Services Agency (CHHS)</u>			
<u>Department of Public Health:</u>			
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	11-10461-03	181,270
Special Supplemental Nutrition Program WIC	10.557	14-10248	625,547
Subtotal passed through CHHS Department of Public Health and Subtotal CFDA 10.557			<u>806,817</u>
<u>Passed through CHHS Department of Social Services:</u>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP)	10.561	N/A	2,585,666
<u>Passed through Texas Southern University:</u>			
Forestry Research	10.652	12-DG-11272170-007	29,985
<u>Passed through California State Controller's Office:</u>			
Schools and Roads - Grants to States Title III Community Projects Federal Forest Reserve	10.665	N/A	136,693
Schools and Roads - Grants to States	10.665	N/A	773,937
Subtotal passed through California State Controller's Office and Subtotal CFDA 10.665			<u>910,630</u>
<u>Passed through California Department of Food and Agriculture:</u>			
Plant and Animal Disease, Pest Control, and Animal Care - Pierce's Disease Control Program	10.025	14-0154-SF	67,234
Plant and Animal Disease, Pest Control, and Animal Care - Phytophthora ramorum Program	10.025	14-0410-SF	609
Subtotal CFDA 10.025			<u>67,843</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

## COUNTY OF EL DORADO

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Agriculture (Continued)</b>			
<u>Passed through California Department of Food and Agriculture: (continued)</u>			
Senior Farmers Market Nutrition Program	10.576	2014-SFMNP	\$ 6,000
Technical Assistance for Specialty Crops Program - Light Brown Apple Moth (LBAM) Detection Trapping	10.604	13-0421-SF	3,052
Forest Health Protection (FHP) - Terrestrial Weed Control 2014-2016 South Lake Tahoe	10.680	14-0268-SF	7,150
Subtotal passed through California Department of Food and Agriculture			<u>84,045</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>\$ 4,938,760</u></b>
<b>U.S. Department of Defense</b>			
<u>Direct Program:</u>			
Electronic Absentee Systems for Elections	12.217	H98210-12-1-0001	137,864
<b>Total U.S. Department of Defense</b>			<b><u>\$ 137,864</u></b>
<b>U.S. Department of Housing and Urban Development</b>			
<u>Direct Program:</u>			
Section 8 Housing Choice Vouchers - Administration	14.871	CA151FSH053A014	361,087
Section 8 Housing Choice Vouchers - Project	14.871	CA151FSH053A014	2,659,081
Subtotal Direct Programs - U.S. Department of Housing and Urban Development and Subtotal CFDA 14.871			<u>3,020,168</u>
<u>Passed through</u>			
<u>State of California Business, Consumer Services &amp; Housing Agency - Department of Housing and Community Development:</u>			
Community Development Block Grants/State's program and Non Entitlement Grants in Hawaii (State CDBG):			
State CDBG: Revolving Loan Fund, Housing Rehabilitation	14.228	13-CDBG-8935	373,417
Home Investment Partnerships Program	14.239	N/A	17,191
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development			<u>390,608</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>\$ 3,410,776</u></b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

## COUNTY OF EL DORADO

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Interior</b>			
<u>Direct Program:</u>			
Payments in Lieu of Taxes	15.226	N/A	\$ 408,925
<b>Total U.S. Department of Interior</b>			<b>\$ 408,925</b>
<b>U.S. Department of Justice</b>			
<u>Direct Programs:</u>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-1067	9,398
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-1067	9,427
Subtotal CFDA 16.738			18,825
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2013-MO-BX-0026	48,360
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.999	DDP-D-14-DSF-25236	46,393
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.999	DDP-D-15-DSF-73761	24,841
Subtotal CFDA 16.999			71,234
Subtotal Direct Programs - U.S. Department of Justice			138,419
<u>Passed through California Governor's Office of Emergency Services (Cal OES) :</u>			
Crime Victim Assistance	16.575	VW14 33 0090	89,373
<b>Total U.S. Department of Justice</b>			<b>\$ 227,792</b>
<b>U.S. Department of Labor</b>			
<u>Passed through State of California Employment Development Department via Golden Sierra Job Training Agency:</u>			
Employment Service/Wagner-Peyser Funded Activities	17.207	K386295-04	710
<i>Workforce Investment Act (WIA) Cluster:</i>			
WIA Adult Program	17.258	K386295-01	2,175
WIA Adult Program	17.258	K491016-01	170,571
WIA Adult Program	17.258	K594759-02	88,995
Subtotal CFDA 17.258			261,741

See accompanying Notes to Schedule of Expenditures of Federal Awards.

## COUNTY OF EL DORADO

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Labor (Continued)</b>			
<u>Passed through State of California Employment Development Department via Golden Sierra Job Training Agency: (continued)</u>			
WIA Youth Activities	17.259	K386295-01	\$ 3,123
WIA Youth Activities	17.259	K491016-01	125,494
WIA Youth Activities	17.259	K594759-02	41,028
Subtotal CFDA 17.259			169,645
WIA Dislocated Worker Formula Grants	17.278	K386295-01	5,620
WIA Dislocated Worker Formula Grants	17.278	K491016-01	337,122
WIA Dislocated Worker Formula Grants	17.278	K594759-02	92,547
Subtotal CFDA 17.278			435,289
<i>Total - WIA Cluster (see Note 9)</i>			866,675
Subtotal passed through State of California Employment Development Department via Golden Sierra Job Training Agency			867,385
<b>Total U.S. Department of Labor</b>			<b>\$ 867,385</b>
<b>U.S. Department of Transportation</b>			
<u>Direct Programs:</u>			
Airport Improvement Program	20.106	3-06-0093-009-2013	12,953
<i>Highway Planning and Construction Cluster:</i>			
Highway Planning and Construction	20.205	DTFH68-14-E-00049	223,436
Subtotal Direct Programs - U.S. Department of Transportation			236,389
<u>Passed through Tahoe Metropolitan Planning Organization - Tahoe Regional Planning Agency:</u>			
Highway Planning and Construction	20.205	15C00028	562
<u>Passed through California State Transportation Agency - California Department of Transportation (Caltrans):</u>			
Highway Planning and Construction	20.205	ESPLSECM-5925 (071)	(37,000)
Highway Planning and Construction	20.205	STPL-5925 (114)	623,318
Highway Planning and Construction	20.205	SRTSL-5925 (134)	43,103
Highway Planning and Construction	20.205	SRTSL-5925 (070)	594,756
Highway Planning and Construction	20.205	SR2SL-5925 (081)	632,457

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Transportation (Continued)</b>			
<u>Passed through</u>			
<u>California State Transportation Agency - California Department of</u>			
<u>Transportation (Caltrans): (continued)</u>			
<i>Highway Planning and Construction Cluster: (continued)</i>			
Highway Planning and Construction	20.205	CML-5925 (131)	\$ 49,635
Highway Planning and Construction	20.205	CML-5925 (125)	107,822
Highway Planning and Construction	20.205	HSIPL-5925 (115)	4,531
Highway Planning and Construction	20.205	HSIPL-5925 (082)	24,718
Highway Planning and Construction	20.205	HSIPL-5925 (092)	13,500
Highway Planning and Construction	20.205	HSIPL-5925 (083)	6,093
Highway Planning and Construction	20.205	BRLS-5925 (030)	2,029
Highway Planning and Construction	20.205	BRLS-5925 (046)	1,877,352
Highway Planning and Construction	20.205	BRLS-5925 (050)	207,845
Highway Planning and Construction	20.205	BRLS-5925 (051)	230,938
Highway Planning and Construction	20.205	BRLO-5925 (128)	1,551
Highway Planning and Construction	20.205	BRLO-5925 (127)	1,142
Highway Planning and Construction	20.205	BRLO-5925 (097)	45,884
Highway Planning and Construction	20.205	BRLS-5925 (086)	60,533
Highway Planning and Construction	20.205	BRLO-5925 (093)	54,336
Highway Planning and Construction	20.205	BRLO-5925 (095)	236,963
Highway Planning and Construction	20.205	BRLO-5925 (091)	64,465
Highway Planning and Construction	20.205	BRLO-5925 (098)	448,473
Highway Planning and Construction	20.205	BRLS-5925 (096)	30,759
Highway Planning and Construction	20.205	BRLO-5925 (094)	68,894
Highway Planning and Construction	20.205	BRLO-5925 (090)	225,283
Highway Planning and Construction	20.205	BPMP-5925 (106)	13,767
Highway Planning and Construction	20.205	BPMP-5925 (105)	16,996
Highway Planning and Construction	20.205	BPMP-5925 (107)	63,054
Highway Planning and Construction	20.205	BRLO-5925 (109)	55,570
Highway Planning and Construction	20.205	BRLO-5925 (108)	48,681
Highway Planning and Construction	20.205	BRLS-5925 (112)	30,018
Highway Planning and Construction	20.205	BRLO-5925 (103)	34,497
Highway Planning and Construction	20.205	BRLO-5925 (111)	50,176
Highway Planning and Construction	20.205	BRLO-5925 (110)	50,777
Highway Planning and Construction	20.205	BPMP-5925 (123)	12,600
Highway Planning and Construction	20.205	BPMP-5925 (124)	41,218
Highway Planning and Construction	20.205	CML-5925 (130)	16,213
Highway Planning and Construction	20.205	CML-5925 (129)	102,188

See accompanying Notes to Schedule of Expenditures of Federal Awards.

## COUNTY OF EL DORADO

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Transportation (Continued)</b>			
<u>Passed through</u>			
<u>California State Transportation Agency - California Department of Transportation (Caltrans): (continued)</u>			
<i>Highway Planning and Construction Cluster: (continued)</i>			
Highway Planning and Construction	20.205	CML-5925 (132)	\$ 10,039
Highway Planning and Construction	20.205	CML-5925 (062)	328,382
Highway Planning and Construction	20.205	CML-5925 (121)	365,395
Subtotal passed through California State Transportation Agency - Caltrans			6,858,951
<i>Total - CFDA 20.205 totals \$7,082,949</i>			
<u>Passed through</u>			
<u>California Natural Resources Agency - Department of Parks and Recreation:</u>			
Recreational Trails Program	20.219	RT-09-007	64,969
<i>Total - Highway Planning and Construction Cluster (see Note 9)</i>			7,147,918
<b>Total U.S. Department of Transportation</b>			<b>\$ 7,160,871</b>
<b>U.S. Institute Of Museum and Library Services</b>			
<u>Passed through California State Library:</u>			
Grants to States: Full STEAM Ahead! Makerspaces in El Dorado County	45.310	40-8467	8,200
Grants to States: Growing Teens - Community Garden	45.310	40-8468	6,500
Subtotal passed through California State Library and Subtotal CFDA 45.310			14,700
<b>Total U.S. Institute of Museum and Library Services</b>			<b>\$ 14,700</b>
<b>U.S. Environmental Protection Agency</b>			
<u>Passed through CHHS Department of Public Health:</u>			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	SRFLPA39	43,589
<b>Total U.S. Environmental Protection Agency</b>			<b>\$ 43,589</b>
<b>U.S. Department of Energy</b>			
<u>Passed through CHHS Department of Community Services and Development:</u>			
Weatherization Assistance for Low-Income Persons	81.042	14C-1807	52,064
<b>Total U.S. Department of Energy</b>			<b>\$ 52,064</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.



## COUNTY OF EL DORADO

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Education</b>			
<u>Passed through California Dept of Education via First 5 El Dorado Children and Families Commission:</u>			
Race to the Top - Early Learning Challenge	84.412	1415-90004-27-148	\$ 23,974
<b>Total U.S. Department of Education</b>			<b>\$ 23,974</b>
<b>U.S. Election Assistance Commission</b>			
<u>Passed through California Secretary of State:</u>			
Help America Vote Act of 2002			
HAVA 301 Voting Systems Program	90.401	11G30108	2,697
Help America Vote Act of 2002			
HAVA 303 Statewide Voter Registration System Project VoteCal	90.401	13G30316	13,438
Subtotal passed through California Secretary of State and Subtotal CFDA 90.401			16,135
<b>Total U.S. Election Assistance Commission</b>			<b>\$ 16,135</b>
<b>U.S. Department of Health and Human Services</b>			
<u>Passed through CHHS Department of Aging:</u>			
Special Programs for the Aging Title VII, Chapter 3 Programs for the Prevention of Elder Abuse, Neglect, and Exploitation			
	93.041	AP-1415-29	3,189
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals			
	93.042	AP-1415-29	23,554
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services			
	93.043	AP-1415-29	13,116
National Family Caregiver Support, Title III, Part E			
	93.052	AP-1415-29	103,638
<i>Aging Cluster:</i>			
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers			
	93.044	AP-1415-29	236,937
Special Programs for the Aging Title III, Part C Nutrition Services			
	93.045	AP-1415-29	468,412
Nutrition Services Incentive Program (NSIP)			
	93.053	AP-1415-29	103,824
<i>Total - Aging Cluster (see Note 9)</i>			809,173
Subtotal passed through CHHS Department of Aging			952,670
<i>Total - passed through CHHS Department of Aging, including CFDA 93.778 totals \$1,079,116 (see Note 7)</i>			

See accompanying Notes to Schedule of Expenditures of Federal Awards.

## COUNTY OF EL DORADO

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>			
<u>Passed through California Secretary of State:</u>			
Voting Access for Individuals with Disabilities Grants to States HAVA 261 Polling Place Accessibility Training Program	93.617	13G26104	\$ 281
<u>Passed through CHHS Department of Child Support Services:</u>			
Child Support Enforcement	93.563	1404CA4005	3,095,917
<u>Passed through CHHS Department of Community Services and Development:</u>			
Low Income Home Energy Assistance (LIHEAP)			
LIHEAP - Energy Crisis Intervention Program (ECIP)	93.568	14B-5007	452,349
LIHEAP - Weatherization	93.568	14B-5007	310,818
LIHEAP - ECIP	93.568	15B-5007	404,178
LIHEAP - Weatherization	93.568	15B-5007	179,384
Subtotal CFDA 93.568			1,346,729
Community Services Block Grant	93.569	14F-3009	205,839
Community Services Block Grant	93.569	15F-3009	133,560
Subtotal CFDA 93.569			339,399
Subtotal Passed through CHHS Department of Community Services and Development			1,686,128
<u>Passed through CHHS Department of Public Health:</u>			
Hospital Preparedness Program	93.074	EPO 14-10500	176,822
Public Health Emergency Preparedness - Bioterrorism	93.074	EPO PHEP 14-10500	205,489
Public Health Emergency Preparedness - City Readiness	93.074	EPO 14-10500	22,379
Subtotal CFDA 93.074			404,690
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS900515-31	9,041
Immunization Cooperative Agreements	93.268	13-20327	60,538
Medical Assistance Program: Maternal and Child Health	93.778	201409-FY1415	255,347
Maternal and Child Health Services Block Grant to the States	93.994	201409-FY1415	100,049
Subtotal passed through CHHS Department of Public Health			829,665

See accompanying Notes to Schedule of Expenditures of Federal Awards.

## COUNTY OF EL DORADO

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>			
<u>Passed through CHHS Department of Social Services:</u>			
Guardianship Assistance	93.090	N/A	\$ 47,372
Guardianship Assistance - Admin	93.090	N/A	246
Subtotal CFDA 93.090			<u>47,618</u>
Promoting Safe and Stable Families	93.556	N/A	68,748
Temporary Assistance for Needy Families - Maintenance Payments	93.558	N/A	1,694,176
Temporary Assistance for Needy Families - Administration	93.558	N/A	4,843,183
Subtotal CFDA 93.558			<u>6,537,359</u>
Community-Based Child Abuse Prevention Grants	93.590	N/A	4,755
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	132,508
Subtotal CFDA 93.590 and 93.645			<u>137,263</u>
Foster Care Title IV-E - Grant and Group Home Monthly Visits	93.658	N/A	84,496
Foster Care Title IV-E	93.658	N/A	2,834,251
Foster Care Title IV-E - Administration	93.658	N/A	1,697,437
Subtotal CFDA 93.658			<u>4,616,184</u>
Adoption Assistance	93.659	N/A	1,778,394
Adoption Assistance - Administration	93.659	N/A	142,982
Subtotal CFDA 93.659			<u>1,921,376</u>
Social Services Block Grant - Title XX Foster Care Assistance	93.667	N/A	163,939
Social Services Block Grant - Title XX CC	93.667	N/A	7,089
Social Services Block Grant - Title XX	93.667	N/A	192,909
Subtotal CFDA 93.667			<u>363,937</u>
Chafee Foster Care Independence Program	93.674	N/A	52,101
Subtotal passed through CHHS Department of Social Services			<u>13,744,586</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

## COUNTY OF EL DORADO

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>			
<u>Passed through CHHS Department of Health Care Services:</u>			
Children's Health Insurance Program	93.767	N/A	\$ 42,552
Medical Assistance Program: Child Health Administration	93.778	12-1479	216,215
Medical Assistance Program: Child Health Disability Prevention	93.778	12-1479	231,057
Medical Assistance Program: Child Health Diagnostic	93.778	MOE 0715	17,007
Medical Assistance Program	93.778	14-0597	48,048
Medical Assistance Program	93.778	14-90055	201,764
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities	93.778	14-90036	149,868
Block Grants for Community Mental Health Services	93.958	N/A	160,703
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-90055	<u>1,221,230</u>
Subtotal passed through CHHS Department of Health Care Services			<u>2,288,444</u>
<u>Passed through CHHS Department of Health Care Services via Department of Social Services:</u>			
Medical Assistance Program: Medicaid; Title XIX	93.778	N/A	1,560,043
Medical Assistance Program: Medicaid; Title XIX Medi-Cal	93.778	N/A	2,420,214
Medical Assistance Program: IHSS Public Authority	93.778	N/A	413,099
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management	93.778	09-1318	<u>198,090</u>
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services			<u>4,591,446</u>
<u>Passed through CHHS Department of Aging:</u>			
Medical Assistance Program - Multipurpose Senior Services Program (MSSP) (See Note 7)	93.778	MS-1415-35	126,446
<u>Passed through California Department of Veterans Affairs:</u>			
Medical Assistance Program - Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO	93.778	N/A	<u>1,909</u>
<i>Total - CFDA 93.778 totals \$5,839,107</i>			
<b>Total U.S. Department of Health and Human Services</b>			<b><u>\$ 27,317,492</u></b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

## COUNTY OF EL DORADO

### Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
<b>U.S. Department of Homeland Security</b>			
<u>Passed through California Governor's Office of Emergency Services (Cal OES):</u>			
Emergency Management Performance Grant	97.042	2014-0070 Cal OES #017-00000 FEMA-5081-FM-CA	\$ 163,553
Fire Management Assistance Grant	97.046	Cal OES #017-00000	15,884
Homeland Security Grant Program	97.067	2011-0077 Cal OES #017-00000	97,430
Homeland Security Grant Program	97.067	2012-00123 Cal OES #017-00000	62,474
Homeland Security Grant Program	97.067	2013-00110 Cal OES #017-00000	209,934
Homeland Security Grant Program	97.067	2014-00093 Cal OES #017-00000	66,682
Subtotal CFDA 97.067			436,520
Subtotal passed through Cal OES			615,957
<b>Total U.S. Department of Homeland Security</b>			<b>\$ 615,957</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 45,236,284</b>
<b><u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u></b>			
<b>U.S. Department of Housing and Urban Development</b>			
<u>Passed through</u> <u>State of California Business, Consumer Services &amp; Housing Agency -</u> <u>Department of Housing and Community Development:</u>			
State CDBG	14.228	N/A	\$ 2,707,543
Home Investment Partnerships Program	14.239	N/A	7,462,007
<b>Total U.S. Department of Housing and Urban Development</b>			<b>\$ 10,169,550</b>
<b>Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 5)</b>			<b>\$ 10,169,550</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS</b>			<b>\$ 55,405,834</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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## COUNTY OF EL DORADO

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2015

#### NOTE 1: **REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal award programs of the County of El Dorado (County), with the exception of the federal award programs of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority, which were subject to separate audits by independent auditors. The El Dorado County Transit Authority expended \$858,949 of federal awards. The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included in the Schedule.

#### NOTE 2: **BASIS OF ACCOUNTING**

The accompanying Schedule includes the federal grant activity of the County, which is presented on accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

*Non-Cash Assistance.* The Schedule contains values for the following non-cash assistance, which is not presented in the financial statements:

*10.576 Senior Farmers Market Nutrition Program* – Coupons in the amount of \$6,000 are reported at the value of coupons distributed.

#### NOTE 3: **RELATIONSHIP TO FINANCIAL STATEMENTS**

The expenditures reported in the accompanying Schedule agree, in all material respects, to the associated expenditures reported within the County's fund financial statements. Specifically, with the exception of federal award expenditures reported on a cash basis, federal award expenditures accounted for under governmental fund types use the modified accrual basis of accounting while those accounted for under proprietary fund types use the accrual basis of accounting. Federal award expenditures that are required to be reported by the federal cognizant agency on a cash basis have been reported on the Schedule on a cash basis. Any differences between the cash and modified accrual basis of accounting for these expenditures are immaterial.

**COUNTY OF EL DORADO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

**NOTE 4: SUBRECIPIENTS**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to subrecipients as follows:

CFDA	Program	Amount
12.217	Electronic Absentee Systems for Elections	\$ 646
93.074	Hospital Preparedness Program	50,204
93.556	Promoting Safe and Stable Families	4,276
93.658	Foster Care Title IV-E (Maintenance Payments)	1,316,196
93.659	Adoption Assistance	313,525
93.667	Social Services Block Grant	210,849
93.778	Medical Assistance Program	270,931
93.959	Block Grants for Prevention and Treatment of Substance Abuse	159,853
97.067	Homeland Security Grant Program	6,353
	<b>TOTAL</b>	<b>\$ 2,332,833</b>

**NOTE 5: LOANS WITH CONTINUING COMPLIANCE REQUIREMENT**

Loans funded through federal programs, for which the federal government is at risk, carried the following balances as of June 30, 2015:

Federal CFDA Number	Program Title	Balance of Loans from Previous Years	Repayments a)	New Loans b)	Amount Outstanding June 30, 2015
14.228	Community Development Block Grants/State's Program	\$ 2,707,543	\$ 63,530	\$ 331,160	\$ 2,975,173
14.239	Home Investment Partnerships Program	7,462,007	9,585	9,840	7,462,262
	<b>TOTAL</b>	<b>\$ 10,169,550</b>	<b>\$ 73,115</b>	<b>\$ 341,000</b>	<b>\$ 10,437,435</b>

a) Principal loan repayments received to date (including repayments on new loans), for which the federal government imposes continuing compliance requirements.

b) Value of loans made during the year, exclusive of repayments.



**COUNTY OF EL DORADO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

**NOTE 6: PASS-THROUGH GRANTOR AWARD NUMBER**

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the grantor award number assigned by the pass-through entity. When no grantor award number is shown, the County has either determined that no grantor award number is assigned for the program or the County was unable to obtain a grantor award number from the pass-through entity.

**NOTE 7: DEPARTMENT OF AGING FEDERAL/STATE SHARE**

The California Department of Aging (CDA) requires agencies that receive CDA funding to display state-funded expenditures discretely along with the related federal expenditures. The County expended the following federal and state amounts under these grants:

<u>CFDA</u>	<u>Contract</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.041	AP-1415-29 (VII Chapter 3)	\$ 3,189	\$ -
93.042	AP-1415-29 (VII Chapter 2)	23,554	-
93.043	AP-1415-29 (III Part D)	13,116	-
93.044	AP-1415-29 (III Part B)	236,937	-
93.045	AP-1415-29 (III Part C)	468,412	53,375
93.052	AP-1415-29 (III Part E)	103,638	-
93.053	AP-1415-29 (NSIP)	103,824	-
93.778	MS-1415-35 (MSSP)	126,446	126,446
*OVRI	AP-1415-29	-	12,035
		<u>\$ 1,079,116</u>	<u>\$ 191,856</u>

\* The state-only funded grants do not have an applicable CFDA number. The grants funded entirely by the state that are included above are the Ombudsman Volunteer Recruitment Initiative (OVRI) programs for \$12,035.

**COUNTY OF EL DORADO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

**NOTE 8: CALIFORNIA DEPARTMENT OF TRANSPORTATION**

The County expended the State amounts on the following projects during the year ended June 30, 2015:

Program	Contract	State Expenditures
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X13-5925(120)	\$ 248,034
RSTP Exchange	X14-5925(122)	37,255
State Match	X12-5925(113)	95,493
State Match	X13-5925(120)	100,000
State Match	X14-5925(122)	78,174
Subtotal		<u>558,956</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X11-6157(041)	125,374
RSTP Exchange	X12-6157(044)	364,885
Subtotal		<u>490,259</u>
Passed through Tahoe Regional Planning Agency:		
RSTP Exchange	X05-6125(019)	39,566
RSTP Exchange	X06-6125(020)	65,540
RSTP Exchange	X07-6125(021)	2,479
RSTP Exchange	X08-6125(022)	79,266
RSTP Exchange	X09-6125(024)	88,308
RSTP Exchange	X10-6125(025)	17,010
RSTP Exchange	X11-6125(027)	76,245
Subtotal		<u>368,414</u>
TOTAL		<u>\$ 1,417,629</u>

**COUNTY OF EL DORADO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

**NOTE 9: PROGRAM CLUSTERS**

Federal programs, which are considered together as a program cluster, include the following:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>WIA Cluster:</u>		
17.258	WIA Adult Program	\$ 261,741
17.259	WIA Youth Activities	169,645
17.278	WIA Dislocated Worker Formula Grants	<u>435,289</u>
	TOTAL	<u><u>\$ 866,675</u></u>
 <u>Highway Planning and Construction Cluster:</u>		
20.205	Highway Planning and Construction	\$ 7,082,949
20.219	Recreational Trails Program	<u>64,969</u>
	TOTAL	<u><u>\$ 7,147,918</u></u>
 <u>Aging Cluster:</u>		
93.044	Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 236,937
93.045	Special Programs for the Aging-Title III, Part C - Nutrition Services	468,412
93.053	Nutrition Services Incentive Program	<u>103,824</u>
	TOTAL	<u><u>\$ 809,173</u></u>

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**COUNTY OF EL DORADO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2015

**Section 1**

Financial Statements

Summary of Auditor's Results

- |                                                                                  |               |
|----------------------------------------------------------------------------------|---------------|
| 1. Type of auditor's report issued:                                              | Unmodified    |
| 2. Internal controls over financial reporting:                                   |               |
| a. Material weaknesses identified?                                               | No            |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted?                         | No            |

Federal Awards

- |                                                                                                                         |               |
|-------------------------------------------------------------------------------------------------------------------------|---------------|
| 1. Internal control over major programs:                                                                                |               |
| a. Material weaknesses identified?                                                                                      | No            |
| b. Significant deficiencies identified not considered to be material weaknesses?                                        | None Reported |
| 2. Type of auditor's report issued on compliance for major programs:                                                    | Unmodified    |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No            |
| 4. Identification of major programs:                                                                                    |               |

CFDA Number

- |                                                                                   |                                   |
|-----------------------------------------------------------------------------------|-----------------------------------|
| 20.205                                                                            | Highway Planning and Construction |
| 93.563                                                                            | Child Support Enforcement         |
| 93.658                                                                            | Foster Care                       |
| 5. Dollar threshold used to distinguish between Type A and Type B programs?       | \$ 1,662,175                      |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes                               |

**Section 2**

Financial Statement Findings

None Reported

**COUNTY OF EL DORADO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2015

**Section 3**

Federal Award Findings and Questioned Costs

None Reported

**COUNTY OF EL DORADO**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2015

<b>Reference Number</b>	2014-001
<b>Federal Program Title</b>	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Families, Adoption Assistance and Medical Assistance Program
<b>CFDA Number</b>	10.561, 93.558, 93.659 and 93.778
<b>Federal Agency</b>	U.S. Department of Agriculture and Health and Human Services
<b>Pass Through Entity</b>	State Department of Social Services, Public Health, Health Care Services, Aging and Veterans Affairs
<b>Compliance Requirements</b>	Activities Allowed or Unallowed and Allowable Costs/Cost Principles

**Recommendation:**

We recommend that Department employees who perform any work on functions for these programs prepare, sign and submit to a member of management signed timesheets at the end of each pay period. We also recommend that a member of management receive, review and sign as the authorizing official timesheets received from employees for each pay period.

**Status:**

Test work performed during the audit did not indicate deficiencies in this area.

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## **SUPPLEMENTARY STATEMENTS**

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**COUNTY OF EL DORADO  
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES  
AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS**

Statement of Costs Claimed and Accepted  
For the Year Ended June 30, 2015

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For			Share of Expenditures		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<b><u>Law Enforcement Specialized Units Program - LE14010090:</u></b>						
Grant Term: 01/01/15 - 12/31/15						
Audit Period: 01/01/15 - 06/30/15						
Personal services	\$ 82,894	\$ 82,894	\$ --	\$ --	\$ 60,976	\$ 21,918
Operating expenses	8,287	8,287	--	--	8,287	--
Totals	<u>\$ 91,181</u>	<u>\$ 91,181</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 69,263</u>	<u>\$ 21,918</u>
<b><u>Victim Witness Assistance - VW14330090:</u></b>						
Grant Term: 07/01/14 - 06/30/15						
Audit Period: 07/01/14 - 06/30/15						
Personal services	\$ 178,294	\$ 178,294	\$ --	\$ 89,373	\$ 88,921	\$ --
Totals	<u>\$ 178,294</u>	<u>\$ 178,294</u>	<u>\$ --</u>	<u>\$ 89,373</u>	<u>\$ 88,921</u>	<u>\$ --</u>
<b><u>Youthful Offender Block Grant:</u></b>						
Grant Term: 07/01/14 - 06/30/15						
Audit Period: 07/01/14 - 06/30/15						
Personal services	\$ 1,796,562	\$ 1,796,562	\$ --	\$ --	\$ 286,880	\$ 1,509,682
Operating expenses	672,076	672,076	--	--	114,371	557,705
Totals	<u>\$ 2,468,638</u>	<u>\$ 2,468,638</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 401,251</u>	<u>\$ 2,067,387</u>
<b><u>Juvenile Re-Entry:</u></b>						
Grant Term: 07/01/14 - 06/30/15						
Audit Period: 07/01/14 - 06/30/15						
Operating expenses	\$ 19,328	\$ 19,328	\$ --	\$ --	\$ 10,328	\$ 9,000
Totals	<u>\$ 19,328</u>	<u>\$ 19,328</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 10,328</u>	<u>\$ 9,000</u>
<b><u>Juvenile Justice Crime Prevention Act:</u></b>						
Grant Term: 07/01/14 - 06/30/15						
Audit Period: 07/01/14 - 06/30/15						
Personal services	\$ 788,157	\$ 788,157	\$ --	\$ --	\$ 510,170	\$ 277,987
Operating expenses	42,590	42,590	--	--	42,402	188
Totals	<u>\$ 830,747</u>	<u>\$ 830,747</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 552,572</u>	<u>\$ 278,175</u>

**COUNTY OF EL DORADO  
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES  
AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS**

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match  
For the Period July 1, 2014 through June 30, 2015

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2014	For the Period July 1, 2014 through June 30, 2015	Cumulative as of June 30, 2015	
<b><u>Law Enforcement Specialized Units Program - LE14010090:</u></b>					
Grant Term: 01/01/15 - 12/31/15					
Audit Period: 01/01/15 - 06/30/15					
Personal Services	\$ 180,407	\$ --	\$ 82,894	\$ 82,894	\$ 97,513
Operating Expenses	62,284	--	8,287	8,287	53,997
Total Expenditures	242,691	--	91,181	91,181	151,510
Less Match County Provided	(60,673)	--	(21,918)	(21,918)	(38,755)
Revenues Earned	\$ 182,018	\$ --	\$ 69,263	\$ 69,263	\$ 112,755
<b><u>Victim Witness Assistance - VW14330090:</u></b>					
Grant Term: 07/01/14 - 06/30/15					
Audit Period: 07/01/14 - 06/30/15					
Personal Services	\$ 178,310	\$ --	\$ 178,294	\$ 178,294	\$ 16
Total Expenditures	178,310	--	178,294	178,294	16
Revenues Earned	\$ 178,310	\$ --	\$ 178,294	\$ 178,294	\$ 16
<b><u>Youthful Offender Block Grant:</u></b>					
Grant Term: 07/01/14 - 06/30/15					
Audit Period: 07/01/14 - 06/30/15					
Personal Services	\$ 2,611,909	\$ --	\$ 1,796,562	\$ 1,796,562	\$ 815,347
Operating Expenses	671,337	--	672,076	672,076	(739)
Equipment	2,500	--	--	--	2,500
Total Expenditures	3,285,746	--	2,468,638	2,468,638	817,108
Less Match County Provided	(2,861,601)	--	(2,067,387)	(2,067,387)	(794,214)
Revenues Earned	\$ 424,145	\$ --	\$ 401,251	\$ 401,251	\$ 22,894
<b><u>Juvenile Re-Entry:</u></b>					
Grant Term: 07/01/14 - 06/30/15					
Audit Period: 07/01/14 - 06/30/15					
Operating Expenses	\$ 12,980	\$ --	\$ 19,328	\$ 19,328	\$ (6,348)
Total Expenditures	12,980	--	19,328	19,328	(6,348)
Less Match County Provided	--	--	(9,000)	(9,000)	9,000
Revenues Earned	\$ 12,980	\$ --	\$ 10,328	\$ 10,328	\$ 2,652

**COUNTY OF EL DORADO  
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES  
AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS**

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match  
For the Period July 1, 2014 through June 30, 2015

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2014	For the Period July 1, 2014 through June 30, 2015	Cumulative as of June 30, 2015	
<b><u>Juvenile Justice Crime Prevention Act:</u></b>					
Grant Term: 07/01/14 - 06/30/15					
Audit Period: 07/01/14 - 06/30/15					
Personal Services	\$ 795,877	\$ --	\$ 788,157	\$ 788,157	\$ 7,720
Operating Expenses	89,105	--	42,590	42,590	46,515
Total Expenditures	884,982	--	830,747	830,747	54,235
Less Match County Provided	(215,606)	--	(278,175)	(278,175)	62,569
Revenues Earned	\$ 669,376	\$ --	\$ 552,572	\$ 552,572	\$ 116,804